

EXHIBIT D

Mirant Corporation

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April 5, 2007

Menso B. (Mike) Bakker
P.O. Box 168
Florida, NY 10921

Re: Pension Benefit Appeal

Dear Mr. Bakker:



This letter is in response to an appeal to the Mirant Benefits Committee (MBC) submitted on your behalf regarding the fact that you believe you did not have a break-in-service with the Company and that you should receive a pension benefit under the acquired Orange & Rockland (O&R) formula including the \$600 Monthly Temporary Supplemental paid to employees who retire after reaching age 58, but prior to reaching age 62.

The material facts are set forth below:

1. You were originally hired by O&R on March 12, 1985.
2. The O&R facility at which you were employed was acquired by SENY on July 1, 1999.
3. You voluntarily terminated your employment with SENY on May 13, 2000 to go back to work for O&R.
4. While you were with O&R, Mirant NY and IBEW Local 503 entered into a new Collective Bargaining Agreement effective June 1, 2000 which changed the previously existing pension plan that had paralleled the former O&R pension plan and added the Retirement Income Program for new hires and rehires. Mirant amended its pension plan to reflect these changes.
5. You were rehired by Mirant (Southern Energy) on October 2, 2000, after a 6-month break-in-service.
6. As a rehired employee, under both the Mirant Pension Plan Document, as amended, and the Collective Bargaining Agreement, you were eligible to accrue new retirement benefits only under the Retirement Income Program, though you still had previously vested (frozen) benefits under the acquired O&R plan formula.
7. There is no early retirement Temporary Supplement associated with the Retirement Income Program.
8. Your pension benefit is a combination of the frozen acquired O&R formula and the New Retirement Income formula along with the Discretionary Profit Sharing contributions in your Bargaining Unit Employee Savings Plan.

As you can see, you did, in fact have a break-in-service with Mirant. Further, the Company can only provide benefits according to the express provisions of the Plan documents. As a result of this, your appeal for a change in benefits is denied. If you have any questions regarding this decision, you may contact Julie Johnson, Manager, Retirement Plans, at 678-579-6516.

Sincerely,



Patricia A. Barnard
SVP Administration
Chairman, Mirant Benefits Committee